What is claimed is:

1. A method of fabricating a MOSFET comprising:

forming a polysilicon gate electrode on a semiconductor substrate;

forming a first doping layer on an area of the semiconductor substrate, the area including the polysilicon gate electrode;

implanting dopant into the first doping layer by means of a high-tilt angle pocket ion implantation;

forming LDD regions on a surface of the semiconductor substrate at two sides of the polysilicon gate electrode by diffusing the dopant of the first doping layer into the semiconductor substrate;

forming an insulating layer on the first doping layer by diffusing the dopant of the first doping layer into the semiconductor substrate;

forming a spacer by etching the insulating layer and the first doping layer;

forming a second doping layer on the semiconductor substrate and the polysilicon gate electrode with the spacer; and

forming a source region and a drain region on the surface of the semiconductor substrate at both sides of the polysilicon gate electrode with the spacer by conducting a thermal treatment process so that the dopant of the second doping layer can be diffused into the semiconductor substrate.

2. A method as defined in claim 1, wherein said semiconductor substrate comprises Si, GaAs or silicon-on-insulator.